

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
	:
-----X	

NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO FRBP RULE 3001(e)(2)

1. TO: Silver Point Capital Offshore Master Fund, L.P. ("Transferor")  
c/o Silver Point Capital, L.P.  
2 Greenwich Plaza  
Greenwich, CT 06830
2. Please take notice that the transfer of your claim against LEHMAN BROTHERS HOLDINGS INC., et al, Case No. 08-13555 (JMP) arising from and relating to Proof of Claim No. 58792 (attached as Exhibit A hereto), has been transferred to:

Barclays Bank PLC ("Transferee")  
745 Seventh Avenue  
New York, NY 10019  
Telephone: (212) 412-2865  
Email: daniel.crowley@barclayscapital.com  
daniel.miranda@barclayscapital.com

An executed "Evidence of Transfer of Claim" is attached as Exhibit B hereto. All distributions and notices regarding the claim should be sent to the Transferee as provided in Exhibit C hereto.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER** with:

United States Bankruptcy Court  
Southern District of New York  
Attn: Clerk of Court  
Alexander Hamilton Custom House  
One Bowling Green  
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFEE**

-- Refer to **INTERNAL CONTROL NO.** \_\_\_\_\_ in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

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**FOR CLERK'S OFFICE USE ONLY:**

This notice was mailed to the first named party, by first class mail, postage prepaid on \_\_\_\_\_, 2009.


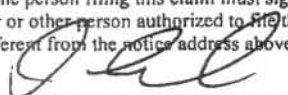
INTERNAL CONTROL NO. \_\_\_\_\_

Copy: (check) Claims Agent\_\_ Transferee\_\_ Debtors' Attorney\_\_

\_\_\_\_\_  
Deputy Clerk

**EXHIBIT A**

[Proof of Claim]

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		<b>LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM</b>	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000058792	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <a href="http://www.lehman-docket.com">http://www.lehman-docket.com</a> as of July 17, 2009			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Silver Point Capital Offshore Fund, Ltd. c/o Silver Point Capital, L.P. Two Greenwich Plaza, First Floor Greenwich, CT 06830 Attn: Elissia Greenberg Telephone number: 203-542-4202 Email Address: <a href="mailto:egreenberg@silverpointcapital.com">egreenberg@silverpointcapital.com</a>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ (If known)  Filed on: _____	
Name and address where payment should be sent (if different from above)  Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
<p>1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.</p> <p>Amount of Claim: \$ See attached Addendum. (Required)</p> <p><input checked="" type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.</p> <p>2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.</p> <p>International Securities Identification Number (ISIN): See attached schedule (Required)</p> <p>3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.</p> <p>Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: See attached schedule (Required)</p> <p>4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.</p> <p>Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: See attached schedule (Required)</p> <p>5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.</p>			
Date: 10/30/2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  Frederick H. Fogel Authorized Signatory		<div style="border: 1px solid black; padding: 5px; text-align: center;"><b>FOR COURT USE ONLY</b> <b>FILED / RECEIVED</b>  OCT 30 2009  EPIQ BANKRUPTCY SOLUTIONS, LLC</div>
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571			

#### INSTRUCTIONS FOR PROOF OF CLAIM FORM

*The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.*

**Creditor's Name and Address:**

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

**Date and Signature:**

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

#### DEFINITIONS

**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

**Creditor**

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

**Claim**

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

**Proof of Claim**

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, PO Box 5076  
New York, NY 10150- 5076

**Lehman Programs Security**

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

#### INFORMATION

**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

**Offers to Purchase a Claim**

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

**ADDENDUM TO PROOF OF CLAIM OF SILVER POINT CAPITAL  
OFFSHORE FUND, LTD.**

**AGAINST LEHMAN BROTHERS HOLDINGS INC.**

1. Due to complex issues relating to the structure of the Lehman Program Securities (the "**LPS**") listed on the spreadsheet attached to this Proof of Claim (the "**Proof of Claim**") and matters of local law which have not yet been resolved, the Creditor identified in the Proof of Claim cannot determine the value of its claim against Lehman Brothers Holdings Inc. ("**LBHI**") in respect of the LPS (the "**Unspecified Amount**") at this time. Once these issues are resolved and the Unspecified Amount may be determined, the Creditor will amend this Proof of Claim to specify the amount of its claim.

2. In addition to the Unspecified Amount described above, the Creditor hereby asserts further claims against LBHI for (i) any and all other damages, fees, costs and/or expenses incurred by the Creditor in connection with Debtor's failure to perform its obligations under the LPS, including, but not limited to, the Creditor's legal fees or other costs of collection; and (ii) any additional interest accrued in respect of (a) the Unspecified Amount and (b) the additional amounts set forth in clause (i) above through the date of payment, in each case to the extent the Creditor is entitled to such amounts pursuant to the applicable agreement or contract or applicable law (collectively, the "**Additional Claims**"). The Additional Claims cannot be liquidated at this time but will be liquidated at or prior to the time of allowance. The Creditor will further amend the Proof of Claim to include the Unspecified Amount and any Additional Claims (collectively, the "**Claims**") as promptly as possible.

3. Nothing herein or in the Proof of Claim modifies, alters, amends or waives any right the Creditor may have under the Bankruptcy Code, applicable bankruptcy laws in other jurisdictions, applicable non-bankruptcy laws or any agreement or understanding to assert and recover interest, costs, fees and expenses, including professional fees, from the Debtors.

4. The Creditor has filed this Addendum only with respect to the specified Proofs of Claims and the matters described therein. The Creditor and its affiliates have or may file additional proofs of claim against the Debtor and its affiliates (collectively, the "**Debtor Entities**") under the chapter 11 proceedings and under bankruptcy proceedings in other jurisdictions with respect to claims arising out of other transactions or matters.

5. The Creditor reserves its right to (a) assert any right of set-off, counterclaim or recoupment that it may now or in the future have against the Debtor Entities and (b) amend or supplement this Proof of Claim at any time.

Schedule 1: Silver Point Capital Offshore Fund, Ltd. Dutch Lehman Program Securities

ISIN	Blocking ID	Account Number	Program Securities List Description	Principal Amount	Claim
XS0268043709	6050794	102-30910 (JPM)	EUR QUANTO ASIA CURRENCY BASKET	375,000	See attached Addendum
XS0189294225	6050795	102-30910 (JPM)	HICP	34,000	See attached Addendum
XS0178969209	6050796	102-30910 (JPM)	EUROPEAN INFLATION LINKED NOTE	262,000	See attached Addendum
XS0213971210	6055678	102-30910 (JPM)	TWSITER - CMS	750,000	See attached Addendum
XS0237304059	6032862	102-30910 (JPM)	10 YEAR BEST ALLOCATOR NOTE WITH COUPNS	1,000,000	See attached Addendum
XS0271893694	6032863	102-30910 (JPM)	SWING NOTES ON A BASKET OF SHARES	698,000	See attached Addendum
XS0344442420	6032864	102-30910 (JPM)	DISCOUNT INDEX NOTE LINKED TO THE DOW JONES STOXX	1,750,000	See attached Addendum
FI0003025379	6032866	102-30910 (JPM)	5YR NOTES LINKED TO S&P BRIC INDEX	3,345,000	See attached Addendum
XS0271820978	6032865	102-30910 (JPM)	3 YR ELN ON REPSOL	900,000	See attached Addendum
XS0323108265	6032867	102-30910 (JPM)	AGRICULTURAL BASKET	344,000	See attached Addendum
XS0233810521	6032868	102-30910 (JPM)	4 YEAR EXCHANGEABLE NOTE ON DAIMLERCHRYSLER AG	7,200,000	See attached Addendum
DE000A0TLL96	6032870	102-30910 (JPM)	5 YR ASIAN NOTE LINKED TO A BASKET OF SHARES	3,578,000	See attached Addendum
3220091013SEB 0610116	6032871	102-30910 (JPM)	EQUITY LINKED SWAP IN RELATION	1,350,000	See attached Addendum
XS0210326202	6032872	102-30910 (JPM)	BEST OF BEST MULTI MANAGER 100% PRNCL PRTD NOTES	1,350,000	See attached Addendum
XS0183360063	6032873	102-30910 (JPM)	5 YEAR VENEZUELA CREDIT LINKED NOTE	45,675,000	See attached Addendum
XS0259672599	6032874	102-30910 (JPM)	SELFFUND BEST MULTI MANAGER CPN LINKED TO FUNDS	1,750,000	See attached Addendum
XS0185349916	6032875	102-30910 (JPM)	EUROSTOXX 50 LINKED NOTE	328,000	See attached Addendum
XS0210782552	6032876	102-30910 (JPM)	8 YEAR CMS	1,890,000	See attached Addendum
XS0344557839	6032878	102-30910 (JPM)	95% CAPITAL PROTECTED COMMODITY NOTE	265,000	See attached Addendum
XS0344556884	6032877	102-30910 (JPM)	95% CAPITAL PROTECTED COMMODITY NOTE	282,000	See attached Addendum
XS0211093041	6032879	102-30910 (JPM)	10Y TWISTER NOTE	3,937,000	See attached Addendum
XS0352912611	6032880	102-30910 (JPM)	USD FX BASKET LINKED NOTE	1,500,000	See attached Addendum
XS0344549067	6032881	102-30910 (JPM)	10 Y NC3M CALLABLE	1,385,000	See attached Addendum
XS0291646577	6032882	102-30910 (JPM)	TWIN WIN NOTES ON S&P 500 INDEX IN EUR	7,908	See attached Addendum
XS0245046544	6032883	102-30910 (JPM)	EXCHANGEABLE ELN ON SAP AG	15,400,000	See attached Addendum
XS0353873408	6032885	102-30910 (JPM)	10Y NC3M CALLABLE INDEX LINKED NOTE	1,050,000	See attached Addendum
XS0353875015	6032884	102-30910 (JPM)	10Y NC3M CALLABLE INDEX LINKED NOTE	3,500,000	See attached Addendum
XS0349054360	6032886	102-30910 (JPM)	CAPITAL PROTECTD NT 100% PROTECTD	624,000	See attached Addendum
XS0297741539	6032887	102-30910 (JPM)	10YR CAPITAL PROTECTED USD DENOMINATED NOTES	12,110,000	See attached Addendum
XS0249127878	6032888	102-30910 (JPM)	7 YEAR SEK ELN ON WORLD NASKET	35,000,000	See attached Addendum
XS0274127009	6032889	102-30910 (JPM)	EUR FX BEST OF BASKET DIGITAL NOTE	220,000	See attached Addendum
DE000A0TVAJ5	6032890	102-30910 (JPM)	USD 5YNC3M LEHMAN LIBOR CDARN NOTE	1,750,000	See attached Addendum
XS0300418281	6032891	102-30910 (JPM)	BEST OF SELECT DIVIDEND 30	750,000	See attached Addendum
XS0253857642	6032893	102-30910 (JPM)	8YR EURO AUTOREDEEMABLE ELN ON DJ EUROSTOXX50	5,250,000	See attached Addendum
DE000A0TVK20	6032892	102-30910 (JPM)	6Y CATCHUP NOTE	1,847,000	See attached Addendum
XS0218961109	6032894	102-30910 (JPM)	CAPITAL PROTECTED ELN ON A BASKET OF 20 STOCKS	1,617,000	See attached Addendum
XS0292248977	6032895	102-30910 (JPM)	5 YR BASKET NOTE LINKED TO BASKET OF INDIAN SHARES	612,000	See attached Addendum
XS0307326180	6032899	102-30910 (JPM)	ALTERNATIVE ENERGY HYBRID NOTE	3,504,000	See attached Addendum
XS0307325455	6032900	102-30910 (JPM)	ALTERNATIVE ENERGY HYBRID NOTE	8,960,000	See attached Addendum
XS0307323161	6032901	102-30910 (JPM)	ALTERNATIVE ENERGY HYBRID NOTE	928,000	See attached Addendum
XS0368988951	6032896	102-30910 (JPM)	BOOSTER NOTE ON TA 25 INDEX	2,800,000	See attached Addendum
XS0369418040	6032897	102-30910 (JPM)	BOOSTER NOTE ON SPX INDEX	700,000	See attached Addendum
XS0370358151	6032898	102-30910 (JPM)	USD 1 YR BRL SHARK FIN NTS	70,000	See attached Addendum
XS0223700658	6032902	102-30910 (JPM)	SELFFUND FUND LINKED CHERRY PICKER	3,659,000	See attached Addendum
XS0368859055	6032903	102-30910 (JPM)	BOOSTER NOTE ON TA 25 INDEX	2,800,000	See attached Addendum
XS0309485729	6032904	102-30910 (JPM)	DYNAMIC STRATEGY ON A BASKET OF FUNDS	8,181,000	See attached Addendum
DE000A0TPVQ8	6032905	102-30910 (JPM)	COUPON PAYER NOTE LINKED TO BASKET OF SHARES	1,575,000	See attached Addendum
XS0223920348	6032906	102-30910 (JPM)	6YR QUARTERLY FRN	4,500,000	See attached Addendum
XS0368926506	6032907	102-30910 (JPM)	12Y LEH ZERO NOTES	3,500,000	See attached Addendum
XS0197173643	6032908	102-30910 (JPM)	COLLAR FLOATER	813,000	See attached Addendum
XS0225771079	6032909	102-30910 (JPM)	ELN TREASURE ALPHA NOTE	4,200,000	See attached Addendum
XS0263871674	6032910	102-30910 (JPM)	EXCHANGEABLE INTO DEUTSCHE BANK SHARES	6,300,000	See attached Addendum
XS0228149075	6032911	102-30910 (JPM)	CAP PROTECTED TREASURE NOTE ON A 10SHARE BASKET	431,000	See attached Addendum
XS0230515834	6032912	102-30910 (JPM)	5 YR FRN	14,000,000	See attached Addendum
XS0117279058	6032913	102-30910 (JPM)	CMS LINK EUROVEN NOTE	300,000,000	See attached Addendum
XS0293138813	6032914	102-30910 (JPM)	EUR DENOMINATED FX BEST OF BASKET DIGITAL NOTE	350,000	See attached Addendum
XS0288704264	6032915	102-30910 (JPM)	USD DENOMINATED FX BEST OF DIGITAL NOTE	280,000	See attached Addendum
XS0271201484	6034771	102-30910 (JPM)	5 YEAR WELT SPRINT NOTE LINKED TO DJ EURO STOXX 50	1,500	See attached Addendum
XS0278245700	6032916	102-30910 (JPM)	ASTRA ZENECA SYNTHETIC CONVERTIBLE	1,400,000	See attached Addendum
XS0271671793	6032917	102-30910 (JPM)	CPN ON TSERET	14,000,000	See attached Addendum
XS0214267923	6032918	102-30910 (JPM)	LEH TSY 3.63% 3/2/12 (FMV)	3,000,000	See attached Addendum
XS0232364868	6032919	102-30910 (JPM)	30NC7Y STEEPENER	4,418,000	See attached Addendum
XS0229584296	6032920	102-30910 (JPM)	30NC5Y 7.25 STEEPENER	15,556,000	See attached Addendum
XS0132961896	6032921	102-30910 (JPM)	FIXED RATE NOTE	29,400,000	See attached Addendum
XS0213416141	6032922	102-30910 (JPM)	30NC10 STEEPENER NOTE	4,250,000	See attached Addendum
XS0252173066	6032923	102-30910 (JPM)	SWING PLUS GARANT LINKED TO BASKET OF 25 SHARES	213,000	See attached Addendum
XS0287569924	6032924	102-30910 (JPM)	10 Y LEHMAN CMS STEEPENER	1,757,000	See attached Addendum
XS0352110554	6032925	102-30910 (JPM)	EURUSD FX LINKED NOTE	4,820,000	See attached Addendum
XS0233114882	6032926	102-30910 (JPM)	10NC2 RANGE ACCRUAL	3,500,000	See attached Addendum
XS0204933997	6032927	102-30910 (JPM)	PENDULUM ELN NOTE	904,000	See attached Addendum
XS0328401830	6032928	102-30910 (JPM)	FLOATING SPREAD RANGE NOTES	4,011,000	See attached Addendum
XS0236535679	6032929	102-30910 (JPM)	100% CAPITAL PROTECTED ELN ON NIKKEI 225 INDEX	450,000	See attached Addendum
XS0210433206	6032930	102-30910 (JPM)	FIXED RATE/CMS LINKED NOTES	2,121,000	See attached Addendum
XS0189294225	6034772	102-30910 (JPM)	HICP	330,000	See attached Addendum
XS0359123634	6032931	102-30910 (JPM)	5Y SPANISH INFLATION NOTES	1,750,000	See attached Addendum
XS0218304458	6032932	102-30910 (JPM)	30NC10 STEEPNER	3,931,000	See attached Addendum
XS0251195847	6032933	102-30910 (JPM)	3+ YEAR STERLING FRN	8,190,000	See attached Addendum
XS0306388907	6032934	102-30910 (JPM)	OIL WEDDING CAKE NOTES	375,000	See attached Addendum
XS0372163054	6032935	102-30910 (JPM)	6 YRS 100% CAPITAL PROTECTED NOTES	3,500,000	See attached Addendum
XS0268043709	6032974	102-30910 (JPM)	EUR QUANTO ASIA CURRENCY BASKET	341,000	See attached Addendum
XS0266104867	6032936	102-30910 (JPM)	NIKKEI LINKED NOTE	210,000,000	See attached Addendum
XS0268043709	6041192	001-262715 (GS)	EUR QUANTO ASIA CURRENCY BASKET	1,853,000	See attached Addendum
XS0298614552	6046255	002-087708 (GS)	DIVIDX VS DAX 98% CPNOTE	1,403,000	See attached Addendum
XS0158383454	6050639	002-087708 (GS)	6 YEAR ZERO COUPON NOTE	2,910,000	See attached Addendum
XS0339480005	6046472	002-087708 (GS)	10Y NC3M CALLABLE DUAL	1,260,000	See attached Addendum
XS0218261625	6046487	002-087708 (GS)	FLOATING RATE NOTE 1M RESET	2,300,000	See attached Addendum
XS0218261625	6046490	033-435157 (GS)	FLOATING RATE NOTE 1M RESET	4,000	See attached Addendum
XS0350115878	6050649	002-087708 (GS)	10Y NC3M CALLABLE LIBOR RANGE ACCRUAL NOTE	1,200,000	See attached Addendum

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**EXHIBIT B**

[Executed Evidence of Transfer of Claim]

*Privileged & Confidential*

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, **Silver Point Capital Offshore Fund, LTD.** ("Seller") hereby unconditionally and irrevocably sells, transfers and assigns to **Barclays Bank PLC** (the "**Purchaser**"), and Purchaser hereby agrees to purchase, as of the date hereof, (a) an undivided interest, to the extent of the principle/nominal amount specified in Schedule 1 attached hereto (the "**Purchased Claim**"), in Seller's right, title and interest in and to Proof of Claim Number **58792** (the "**Proof of Claim**") filed by or on behalf of the Seller's predecessor-in-interest (the "**Prior Seller**") against **Lehman Brothers Holdings, Inc.**, debtor in proceedings for reorganization (the "**Proceedings**") in the United States Bankruptcy Court for the Southern District of New York (the "**Court**"), administered under Case No. 08-13555 (JMP) (the "**Debtor**"), (b) all rights and benefits of Seller relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, interest, damages, penalties, fees or other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan or reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, "claims" as defined in Section 101(5) of Title 11 of the United States Code (the "**Bankruptcy Code**")), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any and all exhibits, attachments and/or supporting documentation relating to the Purchased Claim, and (iv) any and all of Seller's right, title and interest in, to and under the transfer agreements, if any, under which Seller or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the "**Transferred Claims**"), and (d) the security or securities (any such security, a "**Purchased Security**") relating to the Purchased Claim and specified in Schedule 1 attached hereto.

2. Seller hereby represents and warrants to Purchaser that: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court's order setting the deadline for filing proofs of claim in respect of "Lehman Program Securities"; (b) the Proof of Claim relates to one or more securities expressly identified on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009; (c) Seller owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (d) Seller is duly authorized and empowered to execute and perform its obligations under this Evidence of Transfer of Claim; (e) the Proof of Claim includes the Purchased Claim specified in Schedule 1 attached hereto; and (f) Seller has not engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other unsecured creditors.

3. Seller hereby waives any objection to the transfer of the Transferred Claims to Purchaser on the books and records of the Debtor and the Court, and hereby waives to the fullest extent permitted by law any notice or right to receive notice of a hearing pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the Proceedings, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claims, recognizing Purchaser as the sole owner and holder of the Transferred Claims, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.

4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller.

5. Seller hereby agrees to indemnify, defend and hold Purchaser, its successors and assigns and its officers, directors, employees, agents and controlling persons harmless from and against any and all losses, claims, damages, costs, expenses and liabilities, including, without limitation, reasonable attorneys' fees and expenses, which result from Seller's breach of its representations and, warranties made herein.

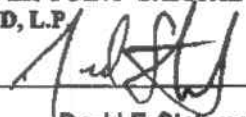
6. Seller shall promptly (but in any event no later than three (3) business days) remit any payments, distributions, or proceeds received by Seller in respect of the Transferred Claims to Purchaser. As soon as reasonably practicable after the date hereof, Seller shall transfer to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Evidence of Transfer of Claim supplements and does not supersede any confirmation, any other automatically generated documentation, or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.

7. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents, and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes, and carry out the terms, of this Evidence of Transfer of Claim, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment of the Proof of Claim.

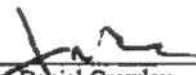
8. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York. Each party hereto consents to service of process by certified mail at its address listed on the signature page below.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed this 26<sup>th</sup> day of April 2011.

**SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P.**      **BARCLAYS BANK PLC**

By:   
By: David F. Steinmetz  
Name: Authorized Signatory  
Title:

Silver Point Capital, L.P.  
2 Greenwich Plaza  
Greenwich, CT 06830

By:   
Name: Daniel Crowley  
Title: Managing Director

745 Seventh Ave.  
New York, NY 10013

Schedule I

Transferred Claims

Purchased Claim

100% of ISIN XS0225771079 = EUR 4,200,000 of EUR 4,200,000, which is equivalent to USD \$5,982,060.00 of \$5,982,060.00 (the outstanding amount of ISIN XS0225771079 of the Proof of Claim as of April 26, 2011), together with all accrued and unpaid interest and any other recoveries due.

Lehman Programs Securities to which Transfer Relates

Description of Security	ISIN/CUSIP	Issuer	Guarantor	Claim Amount	Coupon	Maturity	Accrued Amount (as of Proof of Claim Filing Date)
Issue of EUR 6,000,000 Equity Basket Linked Notes due August 2010 Guaranteed by Lehman Brothers Holdings Inc. under the U.S. \$25,000,000, 000 Euro Medium-Term Note Program	XS0225771079	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	EUR 4,200,000 Equivalent to (rate 1.4243) USD 5,982,060.00	Not Applicable	8/2/2010	Not Applicable

Schedule I-I